

# Survey of Local Government Finances

## Utah Municipalities

Fiscal Year Ended June 30, 2005

2005

FY 2005	Entity Name:	GOVERNMENTAL FUNDS	ENTERPRISE FUNDS
PART I	TAX REVENUES	Amount	Amount
	<b>Property Taxes</b>		
1.1	Property taxes - (All property taxes not separately listed below.)	T01	
1.2	Property Taxes - Debt Service	T01	4,661,565
1.3	Property Taxes - RDA Increment	T01	
1.4	Property Taxes - Library	T01	
1.5	Property Taxes - Delinquent	T01	175,628
2	Fee in lieu	T01	679,482
	<b>Local Sales Taxes</b>		
3.1	General sales tax - Local option	T09	10,369,287
3.2	Highway improvement sales tax	T19	
3.3	Resort community sales tax	T19	
3.4	Resort plus sales tax	T19	
3.5	Energy sales and use tax	T19	1,707,706
3.6	Transient room tax	T19	86,353
3.7	Public transit sales tax (UC 59-12-501)	T19	
3.8	Other - specify	T19	
	<b>Franchise Tax</b>		
4.1	Telephone franchise tax	T15	1,027,982
4.2	Cable TV franchise tax	T15	176,344
4.3	Water franchise tax	T15	155,076
4.4	Sewer franchise tax	T15	105,108
4.5	Other - Specify	T15	46,152
	<b>Licenses, Fees and Permits</b>		
5.1	Business license fees	T99	304,019
5.2	Building permit fees	T99	661,709
5.3	Other licenses, permits & taxes - Specify	T99	
	<b>PART II</b>		
	<b>REVENUES - Other than tax and Intergovernmental revenues</b>		
	<b>Utility Sales Revenue / User Fees</b>		
1.1	Water supply system	A91	4,061,767
1.2	Electric power system	A92	
1.3	Gas supply system	A93	
1.4	Transit or bus system	A94	
	<b>Other Sales and Service Revenue</b>		
2.1	Sewer charges	A80	2,707,734
2.2	Storm drainage	A80	1,577,321
	<b>PART II</b>		
	<b>REVENUES - Other than tax and Intergovernmental revenues (cont.)</b>		
2.3	Garbage collection / street cleaning	A81	2,890,622

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3.1	Parks and recreation charges	A61	17,599	A61	464,766
3.2	Airports - Include rentals and gross sales of gas and oil.	A01		A01	
3.3	Parking facilities, lots & meters	A60		A60	
3.4	Hospital charges received	A36		A36	
3.5	Cemeteries	A03		A03	
3.6	Municipal housing rental projects (gross)	A50		A50	
3.7	Special police services	A88	515,604	A88	
4.1	Impact fees	A88	754,526	A88	919,762
4.2	Connection fees	A88		A88	59,839
4.3	Plan check fees	A88	191,814	A88	
4.4	Zoning & subdivision fees	A88	80,485	A88	
4.5	Sale of maps & publications	A88	6,881	A88	
5	Other miscellaneous fees	A88	102,915	A88	1,207,839
<b>Special Assessments</b>					
6.1	Street cuts and public improvements	U01	113,518	U01	
6.2	Sidewalk & curb repairs	U01		U01	
6.3	Street lighting charges - Lighting districts	U01		U01	
6.4	Other special improvement & service	U01	784	U01	
<b>Fines and Forfeitures (Circuit Court)</b>					
7.1	Court fines, bail forfeitures, and moving violations surcharges	U99		U99	
7.2	Parking ticket revenue	U99		U99	
<b>Fines (Justice Court)</b>					
8.1	Court fines, bail forfeitures, and moving violations surcharges	U99	291,415	U99	
8.2	Parking ticket revenue	U99		U99	
<b>Interest, Rents and Royalties</b>					
9	Interest earnings	U20	141,952	U20	138,531
10	Rents and royalties	U40	248,128	U40	
<b>Miscellaneous</b>					
11	Other miscellaneous revenue - Specify materials, supplies, water exaction, restitutions, sale non real property, housing program	U99	458,671	U99	47,541
12	Proceeds from bond issues	NR		NR	
13	Receipts from sale of real property	U11		U11	



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PART IV		GOVERNMENTAL FUNDS				ENTERPRISE FUNDS			
DIRECT EXPENDITURES BY PURPOSE AND TYPE (cont.)		Current Operation Direct expenditures including salaries and wages	Construction	Purchase of equipment, land, and existing structures	Current Operation Direct expenditures including salaries and wages	Construction	Purchase of equipment, land and existing structures		
		(a)	(b)	(c)	(d)	(e)	(f)		
3.7	Parks and recreation programs (not addressed below.)	E61 2,252,053	F61 1,196,212	E61 218,754	F61 907,453	G61	5,000		
3.8	Cultural & community events	E61 77,332	G61		F61	G61			
3.9	Golf courses	E61	G61		F61	G61			
3.10	Rodeo grounds & equestrian parks	E61	G61		F61	G61			
3.11	Cemeteries	E03	G03		F03	G03			
3.12	Libraries	E52	G52		F52	G52			
Transportation									
4.1	Roads & streets - maintenance and construction - See instructions	E44 1,541,405	F44 1,198,948	E44	F44	G44			
4.2	Other road and street maintenance - including snow removal	E44 1,972,211	F44 108,549	E44	F44	G44			
4.3	Sidewalk, curb, & gutter	E44	G44		F44	G44			
4.4	Street lighting	E44	G44		F44	G44			
4.5	Engineering	E44	G44		F44	G44			
4.6	Municipal airports	E01	G01		F01	G01			
4.7	Parking facilities	E61	G61		F61	G61			
Health									
5.1	Own hospitals	E36	G36		F36	G36			
5.2	Other hospitals	E36	G36		F36	G36			
5.3	Health (other than hospitals)	E32	G32		F32	G32			
Interest on Debt									
6.1	Interest on debt - Water supply system	191							
6.2	Interest on debt - Electric power system	192							
6.3	Interest on debt - Gas supply system	193							
6.4	Interest on debt - Transit or bus system	194							
6.5	Interest on debt - All other interest	189							
Utilities									
7.1	Water supply system	E91	G91		F91	G91			
7.2	Electric power system	E92	G92		F92	G92			
7.3	Gas supply system	E93	G93		F93	G93			
7.4	Transit or bus system	E94	G94		F94	G94			
All Other Expenditures									
8.1	All other expenditures - See instructions - Specify bond issuance costs	E89	G89		F89	G89			
					6,331				

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PART IV DIRECT EXPENDITURES BY PURPOSE AND TYPE (cont.)		GOVERNMENTAL FUNDS			ENTERPRISE FUNDS		
		Current Operation Direct expenditures including salaries and wages	Construction	Purchase of equipment, land, and existing structures	Current Operation Direct expenditures including salaries and wages	Construction	Purchase of equipment, land, and existing structures
8.2	All other expenditures - See instructions - Specify	E89 (a)	F89 (b)	G89 (c)	E89 (d)	F89 (e)	G89 (f)
8.3	All other expenditures - See instructions - Specify	E89	F89	G89	E89	F89	G89
PART V INTERGOVERNMENTAL EXPENDITURES		GOVERNMENTAL FUNDS			ENTERPRISE FUNDS		
1	File	L24 Paid to State	M24 Paid to Other Governments	L24	M24 Paid to State	M24 Paid to Other Governments	
2	Highways	L44	M44	L44	M44		
3	Police	L62	M62	L62	M62		
4	Sanitation	L81	M81	L81	M81		
5	Recreation	L61	M61	L61	M61		
6	Judicial and legal	L25	M25	L25	M25		
7	All other	L89	M89	L89	M89		
PART VI PERSONNEL EXPENDITURES		GOVERNMENTAL FUNDS			ENTERPRISE FUNDS		
1	Report the total expenditure for salaries and wages included in column (a + c) of part IV, as well as any salaries and wages paid to your own government's employees on force account construction projects	Amount			Amount		
		15,667,185			3,109,632		
PART VII INDEBTEDNESS		GOVERNMENTAL AND ENTERPRISE FUNDS					
		Outstanding at beginning of year	Issued during fiscal year (include all refunding debt)	Retired during fiscal year (include all refunding debt)	Total Outstanding (a + b - c = d) Also, (d = e + f)	Revenue and non-guaranteed bonds	Guaranteed bonds
1.1	Long-term Outstanding Debt	(a)	(b)	(c)	(d)	(e)	(f)
1.1	Water supply system	18A 3,153,787	29A	39A 303,787	44A 2,850,000	41A 2,850,000	41A
1.2	Electric supply system	18B	29B	39B	44B	41B	41B
1.3	Sewer system	18X	29X	39X	44X	41X	41X
1.4	Gas supply system	18C	29C	39C	44C	41C	41C
1.5	Transit system	18D	29D	39D	44D	41D	41D
1.6	Public debt for privately owned housing, industrial or business purposes	19T	24T	34T	44T	41T	41T

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PART VII		GOVERNMENTAL and ENTERPRISE FUNDS					
INDEBTEDNESS (cont.)		GOVERNMENTAL FUNDS		ENTERPRISE FUNDS		Detail of long-term debt outstanding	
		Outstanding at beginning of year	Issued during fiscal year (include all refunding debt)	Retired during fiscal year (include all refunded debt)	Total Outstanding (a + b - c = d) Also, (d) = e + f	Revenue and nonguaranteed bonds	Guaranteed bonds
		(a)	(b)	(c)	(d)	(e)	(f)
Long-term Outstanding Debt		19X	20X	25X	44X	41X	
1.7 All other purposes		5,296,786		910,855	4,387,931	4,387,931	
Other Long-term Obligations							
2.1 Capital lease purchase agreements							
2.2 Accrued leave liability (sick leave and vacation)							
					1,230,541		
Short-term (interest bearing) Debt							
3 Total short-term debt		61V	64V				
		(a)	(b)	(c)			
CASH AND INVESTMENTS HELD AT END OF FISCAL YEAR							
		Reserves held for redemption of long-term debt	Unexpended proceeds from sale of bond issues held pending disbursement	All other funds except employee retirement funds			
		W01	W31	W61			
		803,393		11,462,505			
PART IX	RATES	GOVERNMENTAL FUNDS		ENTERPRISE FUNDS			
1.	Energy Sales & Use Tax Rate	4%					
2.	Cable TV Franchise Tax Rate	4%					
3.	Telephone Franchise Tax Rate	4%					

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Remarks:

PART X Data supplied by:

Name (Please print)  
Merrill L. Oveson  
Title

Date  
12/22/2005  
Accounting Manager  
801-336-3890  
Telephone

2005 Version

Include with audit report submitted to:

Utah State Auditor  
Utah State Capitol Office Complex, E310  
Salt Lake City, UT 84114

If you have any questions about the form, call or write:

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Office of the State Auditor  
Utah State Capitol Office Complex, E310  
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